

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]

Refer Reply to: (202) [REDACTED]

Date: CP:E:EO:R

FEB 22 1996

Employer Identification Number: [REDACTED]

Key District: Southeast (Baltimore, MD)

Form Number: 1120

Tax Years: All years

Accounting Period Ending: December 31

Dear Applicant:

This is a final adverse ruling as to your qualification for exemption under section 501(c)(3) of the Internal Revenue Code.

This ruling is made for the following reason(s): Your articles of incorporation do not meet the organizational test of section 501(c)(3) of the Code and the regulations thereunder. You have failed to establish that you will operate exclusively for exempt purposes, that your operation will not benefit private interests more than incidentally, and that your earnings will not inure to the benefit of private individuals. You have failed to fully describe the activities in which you expect to engage, including the standards, criteria, procedures or other means adopted or planned for carrying out your activities, the anticipated sources of receipts, and the nature of contemplated expenditures.

Contributions to your organization are not deductible under Code section 170.

You are required to file federal income tax returns on the above form. Based on the financial information you furnished, it appears that returns should be filed for the tax years shown above. You should file these returns with your key District Director for exempt organization matters within 30 days from the date of this letter, unless a request for an extension of time is granted. Returns for later tax years should be filed with the appropriate service center as indicated in the instructions for those returns.

[REDACTED]

If you decide to contest this ruling under the declaratory judgment provisions of section 7428 of the Code, you must initiate a suit in the United States Tax Court, the United States Claims Court, or the District Court of the United States for the District of Columbia before the 91st day after the date that this ruling was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgment. Processing of income tax returns and assessment of any taxes due will not be delayed because a declaratory judgment suit has been filed under Code section 7428.

In accordance with section 6104(c) of the Code, the appropriate State officials will be notified of this action.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown above.

Sincerely yours,

[REDACTED]
Director, Exempt Organizations
Technical Division